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ABSTRACT OF THE DISCLOSURE

An isolation insulating film (5) of partial-trench type is selectively formed in an upper surface of a silicon layer (4). A power supply line (21) is formed above the  
5 isolation insulating film (5). Below the power supply line (21), a complete isolation portion (23) reaching an upper surface of an insulating film (3) is formed in the isolation insulating film (5). In other words, a semiconductor device comprises a complete-isolation insulating film which is so formed as to extend from the upper surface of the silicon layer (4) and reach the upper surface of insulating film (3) below the power supply  
10 line (21). With this structure, it is possible to obtain the semiconductor device capable of suppressing variation in potential of a body region caused by variation in potential of the power supply line.

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